



A REPORT  
TO THE  
MONTANA  
LEGISLATURE

FINANCIAL-COMPLIANCE AUDIT

# *Montana Arts Council*

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## *For the Two Fiscal Years Ended June 30, 2007*

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SEPTEMBER 2007

LEGISLATIVE AUDIT  
DIVISION

07-24

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**FINANCIAL-COMPLIANCE AUDITS**

Financial-compliance audits are conducted by the Legislative Audit Division to determine if an agency's financial operations are properly conducted, the financial reports are presented fairly, and the agency has complied with applicable laws and regulations. In performing the audit work, the audit staff uses standards set forth by the American Institute of Certified Public Accountants and the United States Government Accountability Office. Financial-compliance audit staff members hold degrees with an emphasis in accounting. Most staff members hold Certified Public Accountant (CPA) certificates.

Government Auditing Standards, the Single Audit Act Amendments of 1996 and OMB Circular A-133 require the auditor to issue certain financial, internal control, and compliance reports. This individual agency audit report is not intended to comply with these reporting requirements and is therefore not intended for distribution to federal grantor agencies. The Legislative Audit Division issues a statewide biennial Single Audit Report which complies with the above reporting requirements. The Single Audit Report for the two fiscal years ended June 30, 2007, will be issued by March 31, 2008. The Single Audit Report for the two fiscal years ended June 30, 2005, was issued on March 6, 2006. Copies of the Single Audit Report can be obtained by contacting:

Single Audit Coordinator  
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State Capitol  
Helena MT 59620

Legislative Audit Division  
Room 160, State Capitol  
PO Box 201705  
Helena MT 59620-1705

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# LEGISLATIVE AUDIT DIVISION

Scott A. Seacat, Legislative Auditor  
Tori Hunthausen,  
Chief Deputy Legislative Auditor



Deputy Legislative Auditors:  
James Gillett  
Angie Grove

September 2007

The Legislative Audit Committee  
of the Montana State Legislature:

This is our financial-compliance audit report on the Montana Arts Council (council) for the two fiscal years ended June 30, 2007. The objectives of our audit included determining whether the council's financial schedules present fairly its results of operations and changes in fund balance for each of the fiscal years ended June 30, 2007, and June 30, 2006, assessing the council's compliance with applicable state laws and regulations, and obtaining an understanding of the council's control system, and if appropriate, making recommendations for improvement.

The Montana Arts Council consists of 15 members who are appointed by the governor, confirmed by the Senate, and serve staggered five-year terms. The council is authorized to accept gifts and donations to carry out the functions of the council, and is designated as the official agency of the state to receive and disburse funds made available by the National Endowment for the Arts. The council is responsible for the governance, management, and control of staff hired to perform its mission. The council's duties are to:

1. Encourage the study and presentation of the arts statewide.
2. Stimulate public interest and participation in the arts.
3. Cooperate with public and private institutions engaged in cultural and aesthetic activities.
4. Foster public interest in the cultural heritage of Montana and expand the state's cultural resources.
5. Encourage and assist freedom of artistic expression.

Programs such as Artists in Schools/Communities, Governor's Awards for the Arts, and Montana Folklife are designed to expose Montanans to their artistic and cultural heritage. Grants, fellowships, technical assistance, and networking efforts help support both individual artists, and art and cultural organizations.

The council receives federal grants from the National Endowment for the Arts, investment earnings from the Cultural Trust Fund, Percent for Arts allocations from appropriations for construction of state buildings, private grants, and General Fund appropriations to fund its operations.

Cultural and Aesthetic (C&A) grants are available to cultural organizations, and units of state, local, and tribal governments. The council provides support for the C&A project advisory committee in reviewing grant applications. The advisory committee recommends a prioritized grant list to the legislature for

funding. The legislature determines which organizations will receive grants, and the council awards the money as specified by the legislature. The 59th Legislature approved funding of approximately \$792,925 for cultural and aesthetic projects in the biennium ending June 30, 2007.

This report does not contain any recommendations to the council. The prior financial-compliance audit report, issued for the two fiscal years ended June 30, 2005, contained three recommendations. The council implemented the recommendations.

Beginning on page A-1, you will find the Independent Auditor's Report followed by the financial schedules and accompanying notes. We issued an unqualified opinion, which means the reader can rely on the presented information. The council's response to this report is included on page B-1.

Respectfully submitted,

*/s/ Scott A. Seacat*

Scott A. Seacat  
Legislative Auditor

## APPOINTED AND ADMINISTRATIVE OFFICIALS

### Montana Arts Council

|                        |             | <u>Term Expires</u> |
|------------------------|-------------|---------------------|
| Jackie Parsons (Chair) | Browning    | 2008                |
| Tim Holmes             | Helena      | 2010                |
| Rob Quist              | Kalispell   | 2010                |
| Kevin Red Star         | Roberts     | 2010                |
| Mary O. Crippen        | Billings    | 2007                |
| Dee Heltne             | Havre       | 2007                |
| John Dudis             | Kalispell   | 2007                |
| Betti Hill             | Helena      | 2008                |
| Kathleen Schlepp       | Miles City  | 2008                |
| Ann Cogswell           | Great Falls | 2008                |
| Rick Halmes            | Billings    | 2008                |
| Neal Lewing            | Polson      | 2007                |
| Youpa Stein            | Missoula    | 2010                |
| Wilbur Wood            | Roundup     | 2010                |
| Cynthia Andrus         | Bozeman     | 2007                |

### Administrative Officials

Arlynn Fishbaugh, Executive Director

Carleen Layne, Accountant

For additional information concerning the Montana Arts Council, contact:

Carleen Layne  
Accountant  
Montana Arts Council  
316 North Park Avenue, Suite 252  
Helena MT 59620-2201  
(406) 444-6489  
E-mail: clayne@mt.gov

# LEGISLATIVE AUDIT DIVISION

A-1

Scott A. Seacat, Legislative Auditor  
Tori Hunthausen,  
Chief Deputy Legislative Auditor



Deputy Legislative Auditors:  
James Gillett  
Angie Grove

## INDEPENDENT AUDITOR'S REPORT

The Legislative Audit Committee  
of the Montana State Legislature:

We have audited the accompanying Schedules of Changes in Fund Balances, Schedules of Total Revenues & Transfers-In, and Schedules of Total Expenditures & Transfers-Out of the Montana Arts Council for each of the fiscal years ended June 30, 2007, and 2006. The information contained in these financial schedules is the responsibility of the council's management. Our responsibility is to express an opinion on these financial schedules based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial schedules are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in note 1, the financial schedules are presented on a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The schedules are not intended to be a complete presentation and disclosure of the council's assets and liabilities.

In our opinion, the financial schedules referred to above present fairly, in all material respects, the results of operations and changes in fund balances of the Montana Arts Council for each of the fiscal years ended June 30, 2007, and 2006, in conformity with the basis of accounting described in note 1.

Respectfully submitted,

*/s/ James Gillett*

James Gillett, CPA  
Deputy Legislative Auditor

September 11, 2007



MONTANA ARTS COUNCIL  
SCHEDULE OF CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

|  | General<br>Fund | State Special<br>Revenue Fund | Federal Special<br>Revenue Fund | Permanent<br>Fund |
|--|-----------------|-------------------------------|---------------------------------|-------------------|
| FUND BALANCE: July 1, 2006               | \$ (35,562)     | \$ 7,050                      | \$ 0                            | \$ 8,317,096      |
| ADDITIONS                                |                 |                               |                                 |                   |
| Budgeted Revenues & Transfers-In         |                 | 557,273                       | 618,876                         |                   |
| Nonbudgeted Revenues & Transfers-In      | 133             | 15,042                        |                                 | 553,502           |
| Direct Entries to Fund Balance           | 420,687         | 38,084                        |                                 | 248,901           |
| Total Additions                          | 420,820         | 610,399                       | 618,876                         | 802,403           |
| REDUCTIONS                               |                 |                               |                                 |                   |
| Budgeted Expenditures & Transfers-Out    | 417,002         | 665,946                       | 618,876                         |                   |
| Nonbudgeted Expenditures & Transfers-Out | (38)            | 6,891                         |                                 | 515,698           |
| Total Reductions                         | 416,964         | 672,837                       | 618,876                         | 515,698           |
| FUND BALANCE: June 30, 2007              | \$ (31,706)     | \$ (55,388)                   | \$ 0                            | \$ 8,603,801      |

This schedule is prepared from the Statewide Accounting, Budgeting, and Human Resources System (SABHRS) without adjustment. Additional information is provided in the notes to the financial schedules beginning on page A-9.



MONTANA ARTS COUNCIL  
SCHEDULE OF CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2006

|   |                 |                               |                                 |                   |
|---|-----------------|-------------------------------|---------------------------------|-------------------|
| FUND BALANCE: July 1, 2005                          | General<br>Fund | State Special<br>Revenue Fund | Federal Special<br>Revenue Fund | Permanent<br>Fund |
|   | \$ (9,594)      | \$ 15,349                     | \$ 0                            | \$ 5,064,626      |
| ADDITIONS   |                 |                               |                                 |                   |
| Budgeted Revenues & Transfers-In                    |                 | 592,315                       | 578,120                         |                   |
| NonBudgeted Revenues & Transfers-In                 | 123             | 42,919                        |                                 | 3,475,318         |
| Direct Entries to Fund Balance                      | 483,898         | (1,211)                       |                                 | 224,192           |
| Total Additions                                     | 484,021         | 634,023                       | 578,120                         | 3,699,510         |
| REDUCTIONS  |                 |                               |                                 |                   |
| Budgeted Expenditures & Transfers-Out               | 510,020         | 601,602                       | 578,338                         |                   |
| Nonbudgeted Expenditures & Transfers-Out            | (30)            | 42,862                        |                                 | 447,040           |
| Prior Year Expenditures & Transfers-Out Adjustments | (1)             | (2,142)                       | (218)                           |                   |
| Total Reductions                                    | 509,989         | 642,322                       | 578,120                         | 447,040           |
| FUND BALANCE: June 30, 2006                         | \$ (35,562)     | \$ 7,050                      | \$ 0                            | \$ 8,317,096      |

This schedule is prepared from the Statewide Accounting, Budgeting, and Human Resources System (SABHRS) without adjustment. Additional information is provided in the notes to the financial schedules beginning on page A-9.

MONTANA ARTS COUNCIL  
SCHEDULE OF TOTAL REVENUES & TRANSFERS-IN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

TOTAL REVENUES & TRANSFERS-IN BY CLASS

|   | General Fund | State Special Revenue Fund | Federal Special Revenue Fund | Permanent Fund | Total       |
|---|--------------|----------------------------|------------------------------|----------------|-------------|
| Taxes   | \$ 133       | \$ 99                      |                              |                | \$ 232      |
| Charges for Services                                    |              | 3,430                      |                              |                | 3,430       |
| Investment Earnings                                     |              | 1,425                      |                              | \$ 553,502     | 554,927     |
| Sale of Documents, Merchandise and Property             |              | 1,574                      |                              |                | 1,574       |
| Grants, Contracts, Donations and Abandonments           |              | 10,088                     |                              |                | 10,088      |
| Other Financing Sources                                 |              | 555,699                    |                              |                | 555,699     |
| Federal   |              |                            | \$ 618,876                   |                | 618,876     |
| Total Revenues & Transfers-In                           | 133          | 572,315                    | 618,876                      | 553,502        | 1,744,826   |
| Less: Nonbudgeted Revenues & Transfers-In               | 133          | 15,042                     |                              | 553,502        | 568,677     |
| Actual Budgeted Revenues & Transfers-In                 | 0            | 557,273                    | 618,876                      | 0              | 1,176,149   |
| Estimated Revenues & Transfers-In                       | 9,869        | 619,903                    | 594,900                      |                | 1,224,672   |
| Budgeted Revenues & Transfers-In Over (Under) Estimated | \$ (9,869)   | \$ (62,630)                | \$ 23,976                    | \$ 0           | \$ (48,523) |

BUDGETED REVENUES & TRANSFERS-IN OVER (UNDER) ESTIMATED BY CLASS

|   |            |             |           |      |             |
|---|------------|-------------|-----------|------|-------------|
| Taxes   | \$ (35)    |             |           |      | \$ (35)     |
| Charges for Services                                    | (9,834)    |             |           |      | (9,834)     |
| Grants, Contracts, Donations and Abandonments           |            | \$ (40,000) |           |      | (40,000)    |
| Other Financing Sources                                 |            | (22,630)    |           |      | (22,630)    |
| Federal   |            |             | \$ 23,976 |      | 23,976      |
| Budgeted Revenues & Transfers-In Over (Under) Estimated | \$ (9,869) | \$ (62,630) | \$ 23,976 | \$ 0 | \$ (48,523) |

This schedule is prepared from the Statewide Accounting, Budgeting, and Human Resources System (SABHRS) without adjustment. Additional information is provided in the notes to the financial schedules beginning on page A-9.

MONTANA ARTS COUNCIL  
SCHEDULE OF TOTAL REVENUES & TRANSFERS-IN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2006

TOTAL REVENUES & TRANSFERS-IN BY CLASS

|   | General<br>Fund | State Special<br>Revenue Fund | Federal Special<br>Revenue Fund | Permanent<br>Fund | Total        |
|---|-----------------|-------------------------------|---------------------------------|-------------------|--------------|
| Taxes   | \$ 123          | \$ 51                         |                                 |                   | \$ 174       |
| Charges for Services                                    |                 | 4,500                         |                                 |                   | 4,500        |
| Investment Earnings                                     |                 | 2,146                         |                                 |                   | 64,964       |
| Grants, Contracts, Donations and Abandonments           |                 | 61,222                        |                                 | \$ 62,818         | 61,222       |
| Other Financing Sources                                 |                 | 567,315                       |                                 | 3,412,500         | 3,979,815    |
| Federal   |                 |                               | \$ 578,120                      |                   | 578,120      |
| Total Revenues & Transfers-In                           | 123             | 635,234                       | 578,120                         | 3,475,318         | 4,688,795    |
| Less: Nonbudgeted Revenues & Transfers-In               | 123             | 42,919                        |                                 | 3,475,318         | 3,518,360    |
| Actual Budgeted Revenues & Transfers-In                 | 0               | 592,315                       | 578,120                         | 0                 | 1,170,435    |
| Estimated Revenues & Transfers-In                       | 9,813           | 705,350                       | 602,900                         |                   | 1,318,063    |
| Budgeted Revenues & Transfers-In Over (Under) Estimated | \$ (9,813)      | \$ (113,035)                  | \$ (24,780)                     | \$ 0              | \$ (147,628) |

BUDGETED REVENUES & TRANSFERS-IN OVER (UNDER) ESTIMATED BY CLASS

|   |            |              |             |      |              |
|---|------------|--------------|-------------|------|--------------|
| Taxes   | \$ (35)    |              |             |      | \$ (35)      |
| Charges for Services                                    | (9,778)    |              |             |      | (9,778)      |
| Grants, Contracts, Donations and Abandonments           |            | (45,000)     |             |      | (45,000)     |
| Other Financing Sources                                 |            | (68,035)     |             |      | (68,035)     |
| Federal   |            |              | (24,780)    |      | (24,780)     |
| Budgeted Revenues & Transfers-In Over (Under) Estimated | \$ (9,813) | \$ (113,035) | \$ (24,780) | \$ 0 | \$ (147,628) |

This schedule is prepared from the Statewide Accounting, Budgeting, and Human Resources System (SABHRS) without adjustment. Additional information is provided in the notes to the financial schedules beginning on page A-9.

MONTANA ARTS COUNCIL  
SCHEDULE OF TOTAL EXPENDITURES & TRANSFERS-OUT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

| PROGRAM (ORG) EXPENDITURES & TRANSFERS-OUT     | <u>Promotion of the Arts</u> |
|--|------------------------------|
| Personal Services                              |                              |
| Salaries                                       | \$ 380,612                   |
| Other Compensation                             | 3,250                        |
| Employee Benefits                              | 105,717                      |
| Total  | <u>489,579</u>               |
| Operating Expenses                             |                              |
| Other Services                                 | 132,405                      |
| Supplies & Materials                           | 28,289                       |
| Communications                                 | 39,251                       |
| Travel   | 45,440                       |
| Rent   | 25,568                       |
| Repair & Maintenance                           | 251                          |
| Other Expenses                                 | 12,357                       |
| Total  | <u>283,561</u>               |
| Grants   |                              |
| From State Sources                             | 577,904                      |
| From Federal Sources                           | 357,558                      |
| Total  | <u>935,462</u>               |
| Transfers                                      |                              |
| Accounting Entity Transfers                    | 515,773                      |
| Total  | <u>515,773</u>               |
| Total Expenditures & Transfers-Out             | <u>\$ 2,224,375</u>          |
| EXPENDITURES & TRANSFERS-OUT BY FUND           |                              |
| General Fund                                   | \$ 416,964                   |
| State Special Revenue Fund                     | 672,837                      |
| Federal Special Revenue Fund                   | 618,876                      |
| Permanent Fund                                 | 515,698                      |
| Total Expenditures & Transfers-Out             | 2,224,375                    |
| Less: Nonbudgeted Expenditures & Transfers-Out | <u>522,551</u>               |
| Actual Budgeted Expenditures & Transfers-Out   | 1,701,824                    |
| Budget Authority                               | 1,776,679                    |
| Unspent Budget Authority                       | <u>\$ 74,855</u>             |
| UNSPENT BUDGET AUTHORITY BY FUND               |                              |
| State Special Revenue Fund                     | \$ 14,057                    |
| Federal Special Revenue Fund                   | 60,798                       |
| Unspent Budget Authority                       | <u>\$ 74,855</u>             |

This schedule is prepared from the Statewide Accounting, Budgeting, and Human Resources System (SABHRS) without adjustment. Additional information is provided in the notes to the financial schedules beginning on page A-9.

MONTANA ARTS COUNCIL  
SCHEDULE OF TOTAL EXPENDITURES & TRANSFERS-OUT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2006

| PROGRAM (ORG) EXPENDITURES & TRANSFERS-OUT | <u>Promotion of the Arts</u> |
|--|------------------------------|
| Personal Services                          |                              |
| Salaries                                   | \$ 355,229                   |
| Other Compensation                         | 4,600                        |
| Employee Benefits                          | 102,280                      |
| Total                                      | <u>462,109</u>               |
| Operating Expenses                         |                              |
| Other Services                             | 152,993                      |
| Supplies & Materials                       | 35,645                       |
| Communications                             | 33,653                       |
| Travel                                     | 50,894                       |
| Rent                                       | 23,902                       |
| Repair & Maintenance                       | 121                          |
| Other Expenses                             | 15,154                       |
| Total                                      | <u>312,362</u>               |
| Grants                                     |                              |
| From State Sources                         | 479,153                      |
| From Federal Sources                       | 348,757                      |
| From Other Sources                         | 27,775                       |
| Total                                      | <u>855,685</u>               |
| Transfers                                  |                              |
| Accounting Entity Transfers                | 547,315                      |
| Total                                      | <u>547,315</u>               |
| Total Expenditures & Transfers-Out         | <u>\$ 2,177,471</u>          |

## EXPENDITURES &amp; TRANSFERS-OUT BY FUND

|   |                   |
|---|-------------------|
| General Fund  | \$ 509,989        |
| State Special Revenue Fund                          | 642,322           |
| Federal Special Revenue Fund                        | 578,120           |
| Permanent Fund                                      | 447,040           |
| Total Expenditures & Transfers-Out                  | <u>2,177,471</u>  |
| Less: Nonbudgeted Expenditures & Transfers-Out      | 489,872           |
| Prior Year Expenditures & Transfers-Out Adjustments | (2,361)           |
| Actual Budgeted Expenditures & Transfers-Out        | <u>1,689,960</u>  |
| Budget Authority                                    | 2,193,492         |
| Unspent Budget Authority                            | <u>\$ 503,532</u> |

## UNSPENT BUDGET AUTHORITY BY FUND

|                              |                   |
|------------------------------|-------------------|
| General Fund                 | \$ 5,349          |
| State Special Revenue Fund   | 446,719           |
| Federal Special Revenue Fund | 51,464            |
| Unspent Budget Authority     | <u>\$ 503,532</u> |

This schedule is prepared from the Statewide Accounting, Budgeting, and Human Resources System (SABHRS) without adjustment. Additional information is provided in the notes to the financial schedules beginning on page A-9.

# Montana Arts Council

## Notes to the Financial Schedules

### For the Two Fiscal Years Ended June 30, 2007

## 1. Summary of Significant Accounting Policies

### Basis of Accounting

The council uses the modified accrual basis of accounting, as defined by state accounting policy, for its Governmental fund category (General, State Special Revenue, Federal Special Revenue, and Permanent Funds). In applying the modified accrual basis, the council records:

- ♦ Revenues when it receives cash or when receipts are realizable, measurable, earned, and available to pay current period liabilities.
- ♦ Expenditures for valid obligations when the department incurs the related liability and it is measurable, with the exception of the cost of employees' annual and sick leave. State accounting policy requires the council to record the cost of employees' annual leave and sick leave when used or paid.

Expenditures may include: entire budgeted service contracts even though the council receives the services in a subsequent fiscal year; goods ordered with a purchase order before fiscal year-end, but not received as of fiscal year-end; and equipment ordered with a purchase order before fiscal year-end.

### Basis of Presentation

The financial schedule format is in accordance with the policy of the Legislative Audit Committee. The financial schedules are prepared from the transactions posted to the state's accounting system without adjustment.

The council uses the following funds:

### Governmental Fund Category

- ♦ **General Fund** - to account for all financial resources except those required to be accounted for in another fund.
- ♦ **State Special Revenue Fund** - to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Council State Special Revenue Funds include the Cultural and Aesthetic Projects and Percent for Art.
- ♦ **Federal Special Revenue Fund** - to account for federal funds received by the council from the National Endowment for the Arts.

- ♦ **Permanent Fund** - to account for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the council's programs. The council uses this fund for the Cultural and Aesthetic Trust Fund and Sigerson Fellowship Exhibit.

## **2. General Fund Balance**

The negative fund balance in the General Fund does not indicate overspent appropriation authority. The council has authority to pay obligations from the statewide General Fund within its appropriation limits. The council expends cash or other assets from the statewide fund when it pays General Fund obligations. The council's outstanding liabilities exceed the assets it has placed in the fund, resulting in negative ending General Fund balances for each of the two fiscal years ended June 30, 2007, and June 30, 2006.

## **3. Direct Entries to Fund Balance**

Direct entries to fund balances in the General, State Special Revenue, and Permanent Funds include entries generated by SABHRS to reflect the flow of resources within individual funds shared by separate agencies.

# MONTANA ARTS COUNCIL

*Boosting local economies, revitalizing communities  
and improving education through the arts*

B-1



BRIAN SCHWEITZER  
GOVERNOR

316 NORTH PARK AVENUE  
CITY-COUNTY BUILDING, ROOM 252

STATE OF MONTANA

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September 25, 2007

TO: Scott Seacat  
Legislative Auditor

A handwritten signature in cursive script, reading "Arlynn Fishbaugh".

FROM: Arlynn Fishbaugh  
Executive Director

RECEIVED

SEP 26 2007

LEGISLATIVE AUDIT DIV.

RE: Agency response for 2006-2007 audit

The Montana Arts Council is thrilled with the results of the financial compliance audit for our agency for fiscal years 2006 and 2007.

Our accountant, Carleen Layne, and her assistant, Kristin Han-Burgoyne, deserve special praise for their attention to detail, thoroughness and the excellent manner in which they perform their respective duties that helped produce this unqualified audit with no recommendations.

Your staff was, as usual, courteous, efficient and always professional. We especially appreciate their willingness to understand the operations and intricacies of our very small agency. We always appreciate the opportunity to be more efficient and effective in our overall operations. We do use these audits as learning experiences and always continue to improve our practices at the agency.

Once again, we are so pleased by the results.